

REMARKS

Claims 25, 26, 28, 33-36, and 42-44 are pending in the present application.

In the office action mailed May 30, 2006 (the “Office Action”), the Examiner objected to claims 25, 26, and 28 for informalities and rejected claims 33-36 under 35 U.S.C. 112, first paragraph. Claims 42-44 were allowed.

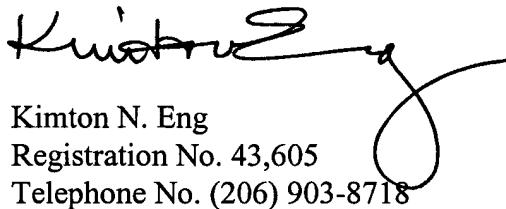
With respect to the Examiner’s objection of claims 25, 26, and 28, claim 25 has been amended to remove reference to “the first layer” and replaced with “the silicon nitride layer,” which is introduced as an earlier limitation. With the amendment, the lack of antecedent basis is resolved, and the Examiner’s objection to claims 25, 26, and 28 should be withdrawn.

With respect to the Examiner’s rejection of claims 33-36, claim 33 has been amended to remove the limitation “approximately equal to the trench opening dimension.” Therefore, the rejection of claims 33-36 under 35 U.S.C. 112, first paragraph, should be withdrawn.

The remaining combination of limitations is allowable over the references previously cited by the Examiner because none of the references, either alone or in combination, teach or suggest the combination of limitations recited by amended claim 33. More specifically, none of the references that have been cited by the Examiner disclose a semiconductor structure having a first layer of a silicon nitride material formed over the substrate and having a first side proximate to the substrate and a second side opposite of the first side, and further having an opening therethrough over a trench formed in a substrate, the opening having a first dimension along the first side and a second dimension along the second side greater than the first dimension; and a mask layer formed adjacent the second side of the first layer of silicon nitride, the mask layer having an opening over the opening through the first layer of silicon nitride with a dimension that is less than the second dimension.

All of the claims pending in the present application are in condition for allowance.  
Favorable consideration and a Notice of Allowance are earnestly solicited.

Respectfully submitted,  
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Enclosures:

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